



## ALABAMA DEPARTMENT OF TRANSPORTATION

### Bureau of County Transportation

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Governor

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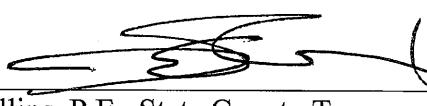
January 9, 2008

### MEMORANDUM 2008-2

To: County Engineers

Cc: Division County Transportation Engineers

From:

  
Ed Phillips, P.E., State County Transportation Engineer

Reference: County Projects By Force Account

Please find attached the procedures for obtaining approval by which Federal funds may be used to perform highway construction work by County forces (commonly referred to as negotiated projects) and the County is to be reimbursed on a Force Account basis. Please be aware that at this time the only projects that may be performed by Force Account are emergency projects and High Risk Rural Roads Program projects.

The information required for force account records and the approval procedure generally follows that already followed on ALDOT and County construction projects let to contract where force accounts are necessary. Therefore, if assistance is necessary in compiling the force account documentation, either this office may be contacted or the local Division Construction Engineer.

If you should have any questions or comments concerning this matter, please feel free to contact me at (334) 242-6203.

DEP/dep

Pc: Mr. Joe McInnes, Transportation Director  
Mr. Mark D. Bartlett, FHWA Division Administrator  
Mr. Don Vaughn, P.E., Chief Engineer/Deputy Director  
Mr. Don Arkle, P.E., Assistant Chief Engineer, Policy & Planning  
Mr. Terry McDuffie, P.E., State Construction Engineer  
Mr. Ed Austin, P.E., Assistant State County Transportation Engineer  
Mr. Buddy Sharpless, ACCA  
File

## **GUIDELINES FOR FORCE ACCOUNT REIMBURSEMENT FOR WORK PERFORMED BY COUNTY FORCES ON FEDERAL AID PROJECTS**

Force Account reimbursement for work performed by county forces on Federal Aid projects will generally follow ALDOT Standard Specification 109.04(b). Force Account records in the ALDOT Specification are comprised of four separate sections of information

The first is labor costs. Force Account records should include payrolls for labor costs. Actual labor costs will be allowed plus an audited labor additive (Social Security, FICA, retirement, etc.). A notarized statement from the County listing their audited labor additive and its components should be included. However, the 20% addition to labor costs, as allowed in the ALDOT Specification representing profit, will not be allowed.

The second section is an allowance for bond, insurance and tax. No costs for bonds or tax will be approved, since in this context they are not applicable for governmental entities. However, a prorated amount for insurance (workman's compensation, liability, etc.) applicable to the labor payrolls included will be allowed. A notarized statement from the County listing their audited insurance rates should be included.

The third section is material costs. Force Account records should include material receipts. However, the 15% addition to material costs, as allowed in the ALDOT Specification representing profit, will not be allowed.

The fourth section is equipment costs. Force Account records should include equipment usage worksheets where adjusted hourly rental rates are obtained from the "Blue Book" published by EQUIPMENT WATCH, a unit of PRIMEDIA Information Incorporated.

Force Account records should be submitted to the Division County Transportation Engineer for his review and approval. Once approved, the Division County Transportation Engineer shall forward the Force Account records to the Bureau of County Transportation for final review and approval.